



KPMG LLP
Chartered Accountants
Bay Adelaide Centre
333 Bay Street Suite 4600
Toronto ON M5H 2S5
Canada

Telephone (416) 777-8500
Fax (416) 777-8818
Internet www.kpmg.ca

British Columbia Securities Commission
701 West Georgia Street
P.O. Box 10142, Pacific Centre
Vancouver, B.C.
V7Y 1L2

Ontario Securities Commission
20 Queen Street West, Suite 1903
Toronto, Ontario
M5H 3S8

TSX Venture Exchange
300 – 5th Avenue SW, 10th Floor
Calgary, AB
T2P 3C4

Dear Sirs/Mesdames:

Re: Prospect Park Capital Corp. (the “Entity”)

We refer to the prospectus dated March 6, 2013 relating to the sale and issue of a minimum of 3,550,000 common shares at a price of \$0.20 per common share for minimum gross proceeds of \$710,000 and a maximum of 4,000,000 common shares at a price of \$0.20 per common share for maximum gross proceeds of \$800,000 of the Entity.

We consent to being named and to the use in the above mentioned prospectus of our report dated March 6, 2013 to the shareholders of the Entity on the following financial statements:

Statement of financial position as at December 7, 2012,
statements of changes in equity and cash flows for the period ended December 7, 2012, and
notes, comprising a summary of significant accounting policies and other explanatory
information

We report that we have read the prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which it is addressed in discharging their responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.



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Yours very truly,

KPMG LLP

A handwritten signature in black ink that reads 'KPMG LLP'. The letters are slanted and connected in a cursive style. A long, horizontal, slightly curved line is drawn underneath the signature, extending from the 'K' to the end of the 'P'.

March 6, 2013
Toronto, Canada